

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Tuesday 11<sup>th</sup> February, 2020**

**No. 47**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 71/2019- GST/SIKKIM**

**Date: 13<sup>th</sup> December, 2019**

**NOTIFICATION**

In exercise of the powers conferred by rule 5 of the Sikkim Goods and Services Tax (Fourth Amendment) Rules, 2019, made vide notification No. 31/2019 – State Tax, dated the 28<sup>th</sup> June, 2019, published in the Gazette of Sikkim, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 457(E), dated the 28<sup>th</sup> June, 2019, the Government, on the recommendations of the Council, hereby appoints the 1st day of April, 2020, as the date from which the provisions of the said rule, shall come into force.

**Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department**